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PROPERTY TAXES DEPARTMENT
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Executive Director

February 4, 2000

No. 2000/001

TO COUNTY ASSESSORS:

LISTING OF LETTERS TO COUNTY ASSESSORS

To help you locate information sent out by the Board, we are enclosing two listings of letters issued to county assessors. The first list, containing letters issued during 1999, is arranged numerically and indicates the date and subject of the letter. The second listing is a cumulative index; it is arranged by topic and indicates the letter number.

In order to keep the index as uncluttered as possible, letters that are purely housekeeping in nature (e.g., meeting announcements, transmittal letters) are not included in the second listing.

We hope this information will be useful to you.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:grs

Enclosures

1999 LETTERS TO ASSESSORS

| <u>NUMBER</u> | <u>DATE</u> | <u>SUBJECT</u> |
|---------------|-------------|--|
| 99/01 | January 21 | Listing of Letters to County Assessors |
| 99/02 | January 7 | Notice of Hearing to Amend Property Tax Rule 469, Mining Property |
| 99/03 | January 8 | Assessors' Handbook Section 504, <i>Assessment of Personal Property and Fixtures</i> |
| 99/04 | January 7 | Appointment of Chief, Policy, Planning, and Standards Division |
| 99/05 | January 15 | Death of Dave Triplett, Former Assessor of Stanislaus County |
| 99/06 | January 21 | Assessors' Handbook Sections |
| 99/07 | January 27 | Rescission of LTA 86/75, "Airline Possessory Interests in Government-Owned Airports |
| 99/08 | January 26 | Building Cost Indices |
| 99/09 | January 27 | County Assessors List |
| 99/10 | January 29 | Assessors' Handbook Section 222, <i>Standard Form List</i> |
| 99/11 | February 8 | Assessors' Handbook Section 502, <i>Advanced Appraisal</i> |
| 99/12 | February 26 | Treatment of Improvement Bonds in Determining the Fair Market Value of Real Property Being Appraised Upon a Purchase |
| 99/13 | February 17 | Merced County Assessment Practices Survey |
| 99/14 | February 16 | Representative Periods for the 1999 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators |
| 99/15 | February 18 | 1999 Property Tax Calendar |
| 99/16 | February 22 | Assessors' Handbook Section 566, <i>Assessment of Petroleum Properties</i> |
| 99/17 | February 25 | Property Tax Rule 10 |
| 99/18 | March 4 | Welfare Exemption—Income Levels for 1) Homes for the Elderly/Handi-capped and 2) Lower-Income Housing |
| 99/19 | March 12 | Property Tax Rule 462.040, Change in Ownership—Joint Tenancies |
| 99/20 | March 15 | County Assessors List |
| 99/21 | March 15 | Information Directories |
| 99/22 | March 31 | Restriction of Information Posted on Internet |
| 99/23 | April 13 | Proposition 1: Property Tax Relief for Contaminated Property |
| 99/24 | April 14 | Property Tax Rule 1024, Exempt Timber |
| 99/25 | April 16 | Parent-Child Exclusion (Proposition 58): <i>Larson v. Duca</i> and Non-Probated Estates |
| 99/26 | April 22 | Report on 1998 State Assessee Appeal Decisions |
| 99/27 | May 12 | Property Tax Rule 462.180, Change in Ownership – Legal Entities |
| 99/28 | May 7 | 1998-99 Salary Survey |
| 99/29 | May 3 | Mariposa County Assessment Practices Survey |
| 99/30 | May 3 | Sutter County Assessment Practices Survey |
| 99/31 | May 7 | Property Tax Rule 133 Revisions Relating to Oak Wine and Brandy Barrels |
| 99/32 | May 21 | San Bernardino County Assessment Practices Survey |
| 99/33 | June 3 | Revision of Property Tax Rule 10 |
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| 99/34 | June 11 | Notice of Hearing to Adopt Property Tax Rule 905, Assessment of Companies Generating and Selling Electricity |
| 99/35 | June 8 | Revision of Property Rule 133 |
| 99/36 | June 11 | A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices 1997-98 |
| 99/37 | June 16 | Property Tax Committee Work Plans for 1999 |
| 99/38 | July 20 | Placer County Assessment Practices Survey |
| 99/39 | August 10 | State Appeals Court Upholds Rule 152 |
| 99/40 | August 20 | Notice of Hearing to Repeal Property Tax Rule 470, Enforceable Restricted Property |
| 99/41 | August 20 | Notice of Hearing to Repeal Property Tax Rule 467, Taxable Possessory Interests |
| 99/42 | August 20 | Notice of Hearing to Repeal Property Tax Rule 466, Valuation and Enrollment of Trees and Vines |
| 99/43 | August 20 | Notice of Hearing to Adopt Property Tax Rule 137, Application of the Welfare Exemption to Property Used for Housing |
| 99/44 | August 20 | Notice of Hearing to Amend Property Tax Rules 302, 305.5, 307, 308, 308.5, 308.6, 310, 311, 312, 316, 322, 323, 324, 325, 326 |
| 99/45 | August 18 | New Construction Exclusion—Fire Detection Systems |
| 99/46 | August 18 | 2000-2001 Board-Prescribed Forms |
| 99/47 | August 23 | Property Tax Rule 469, Mining Property |
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| 99/50 | September 1 | Open-Space Land Interest Component—2000 Lien Date |
| 99/51 | September 10 | Property Tax Rules 10, 124, and New Rule Concerning Liquefied Petroleum Gas Tanks |
| 99/52 | September 22 | Disaster Relief—December 1998 Freeze |
| 99/53 | September 23 | Application of Inflationary Factoring to Bases Year Values |
| 99/54 | October 8 | Interim Guidelines for the Valuation of Biopharmaceutical Industry Equipment and Fixtures |
| 99/55 | October 15 | Summons to a State Board of Equalization Meeting |
| 99/56 | October 22 | Corrections to Assessors' Handbook Section 504, <i>Assessment of Personal Property and Fixtures</i> |
| 99/57 | October 25 | Trinity County Assessment Practices Survey |
| 99/58 | November 1 | Welfare Exemption, Low-Income Housing; Change in Filing Requirements |
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| 99/61 | November 5 | Economic Revitalization Manufacturing Property Local Government Property Tax Rebates |
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| 99/69 | December 10 | Assessors' Handbook Section 581, <i>Equipment Index and Percent Good Factors</i> |
| 99/70 | November 22 | Appointment of Chief, County Property Tax Division |
| 99/71 | November 22 | Value of Timberland |
| 99/72 | November 30 | Tuolumne County Assessment Practices Survey |
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| 99/84 | December 22 | Assessors' Handbook Section 534, <i>Rural Building Costs</i> |
| 99/85 | December 28 | Legislative Changes to Revenue and Taxation Code Section 441 |
| 99/86 | December 27 | Special Topic Survey on Assessment Coordination Between Real Property and Business Property Divisions on Tenant Improvements |
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